IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Atty. Docket

, RAKESH TAORI

PHN 17,762

Filed: CONCURRENTLY

METHOD OF AND SYSTEM FOR CODING AND DECODING SOUND SIGNALS

Commissioner for Patents, Washington, D.C. 20231

INFORMATION DISCLOSURE STATEMENT UNDER 37 C.F.R. 1.97

Sir:

Enclosed is a Form PTO-1449 and copies of documents listed thereon. These documents are considered to be relevant in that they have been:

	considered in drafting the specification of the above- referenced application;
X	cited in the specification of the above-referenced application; or
	cited as an "X" or "Y" document in a foreign Patent Office search report on a foreign counterpart application a copy of which report is also enclosed. I hereby certify that these documents were cited in said search report not more than three (3) months ago.
disc mate	Please charge any fee under 1.17(p) for this Information Disclosure Statement to be considered, not exceeding \$240.00, to Account No. 14-1270. If readily available, English-language counterparts have substituted for foreign-language patent documents. This losure is not an admission that any of these documents is cial to or even prior art with respect to the above-referenced ication.
	Respectfully submitted,

DANIEL J. PIOTROWSKI, Reg. 42,079

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Form PTO-1449 Enc.: Reference(s)